

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Use Tax Act is amended by changing
5 Section 3-61 as follows:

6 (35 ILCS 105/3-61)

7 Sec. 3-61. Motor vehicles; use as rolling stock
8 definition. Through June 30, 2003 and beginning again on the
9 effective date of this amendatory Act of the 93rd General
10 Assembly, "use as rolling stock moving in interstate
11 commerce" in subsections (b) and (c) of Section 3-55 means
12 for motor vehicles, as defined in Section 1-146 of the
13 Illinois Vehicle Code, and trailers, as defined in Section
14 1-209 of the Illinois Vehicle Code, when on 15 or more
15 occasions in a 12-month period the motor vehicle and trailer
16 has carried persons or property for hire in interstate
17 commerce, even just between points in Illinois, if the motor
18 vehicle and trailer transports persons whose journeys or
19 property whose shipments originate or terminate outside
20 Illinois. This definition applies to all property purchased
21 for the purpose of being attached to those motor vehicles or
22 trailers as a part thereof.

23 On and after July 1, 2003 and through the day before the
24 effective date of this amendatory Act of the 93rd General
25 Assembly, "use as rolling stock moving in interstate
26 commerce" in paragraphs (b) and (c) of Section 3-55 occurs
27 for motor vehicles, as defined in Section 1-146 of the
28 Illinois Vehicle Code, when during a 12-month period the
29 rolling stock has carried persons or property for hire in
30 interstate commerce for 51% of its total trips and transports
31 persons whose journeys or property whose shipments originate

1 or terminate outside Illinois. On and after July 1, 2003 and
2 through the day before the effective date of this amendatory
3 Act of the 93rd General Assembly, trips that are only between
4 points in Illinois shall not be counted as interstate trips
5 when calculating whether the tangible personal property
6 qualifies for the exemption but such trips shall be included
7 in total trips taken.

8 (Source: P.A. 93-23, eff. 6-20-03.)

9 Section 10. The Service Use Tax Act is amended by
10 changing Section 3-51 as follows:

11 (35 ILCS 110/3-51)

12 Sec. 3-51. Motor vehicles; use as rolling stock
13 definition. Through June 30, 2003 and beginning again on the
14 effective date of this amendatory Act of the 93rd General
15 Assembly, "use as rolling stock moving in interstate
16 commerce" in subsection (b) of Section 3-45 means for motor
17 vehicles, as defined in Section 1-46 of the Illinois Vehicle
18 Code, and trailers, as defined in Section 1-209 of the
19 Illinois Vehicle Code, when on 15 or more occasions in a
20 12-month period the motor vehicle and trailer has carried
21 persons or property for hire in interstate commerce, even
22 just between points in Illinois, if the motor vehicle and
23 trailer transports persons whose journeys or property whose
24 shipments originate or terminate outside Illinois. This
25 definition applies to all property purchased for the purpose
26 of being attached to those motor vehicles or trailers as a
27 part thereof.

28 On and after July 1, 2003 and through the day before the
29 effective date of this amendatory Act of the 93rd General
30 Assembly, "use as rolling stock moving in interstate
31 commerce" in paragraphs (4) and (4a) of the definition of
32 "sale of service" in Section 2 and subsection (b) of Section

1 3-45 occurs for motor vehicles, as defined in Section 1-146
2 of the Illinois Vehicle Code, when during a 12-month period
3 the rolling stock has carried persons or property for hire in
4 interstate commerce for 51% of its total trips and transports
5 persons whose journeys or property whose shipments originate
6 or terminate outside Illinois. On and after July 1, 2003 and
7 through the day before the effective date of this amendatory
8 Act of the 93rd General Assembly, trips that are only
9 between points in Illinois shall not be counted as interstate
10 trips when calculating whether the tangible personal
11 property qualifies for the exemption but such trips shall be
12 included in total trips taken.
13 (Source: P.A. 93-23, eff. 6-20-03.)

14 Section 15. The Service Occupation Tax Act is amended by
15 changing Section 2d as follows:

16 (35 ILCS 115/2d)

17 Sec. 2d. Motor vehicles; use as rolling stock definition.
18 Through June 30, 2003 and beginning again on the effective
19 date of this amendatory Act of the 93rd General Assembly,
20 "use as rolling stock moving in interstate commerce" in
21 subsections (d) and (d-1) of the definition of "sale of
22 service" in Section 2 means for motor vehicles, as defined in
23 Section 1-146 of the Illinois Vehicle Code, and trailers, as
24 defined in Section 1-209 of the Illinois Vehicle Code, when
25 on 15 or more occasions in a 12-month period the motor
26 vehicle and trailer has carried persons or property for hire
27 in interstate commerce, even just between points in Illinois,
28 if the motor vehicle and trailer transports persons whose
29 journeys or property whose shipments originate or terminate
30 outside Illinois. This definition applies to all property
31 purchased for the purpose of being attached to those motor
32 vehicles or trailers as a part thereof.

1 On and after July 1, 2003 and through the day before the
2 effective date of this amendatory Act of the 93rd General
3 Assembly, "use as rolling stock moving in interstate
4 commerce" in paragraphs (d) and (d-1) of the definition of
5 "sale of service" in Section 2 occurs for motor vehicles, as
6 defined in Section 1-146 of the Illinois Vehicle Code, when
7 during a 12-month period the rolling stock has carried
8 persons or property for hire in interstate commerce for 51%
9 of its total trips and transports persons whose journeys or
10 property whose shipments originate or terminate outside
11 Illinois. On and after July 1, 2003 and through the day
12 before the effective date of this amendatory Act of the 93rd
13 General Assembly, trips that are only between points in
14 Illinois will not be counted as interstate trips when
15 calculating whether the tangible personal property qualifies
16 for the exemption but such trips will be included in total
17 trips taken.

18 (Source: P.A. 93-23, eff. 6-20-03.)

19 Section 20. The Retailers' Occupation Tax Act is amended
20 by changing Section 2-51 as follows:

21 (35 ILCS 120/2-51)

22 Sec. 2-51. Motor vehicles; use as rolling stock
23 definition. Through June 30, 2003 and beginning again on the
24 effective date of this amendatory Act of the 93rd General
25 Assembly, "use as rolling stock moving in interstate
26 commerce" in paragraphs (12) and (13) of Section 2-5 means
27 for motor vehicles, as defined in Section 1-146 of the
28 Illinois Vehicle Code, and trailers, as defined in Section
29 1-209 of the Illinois Vehicle Code, when on 15 or more
30 occasions in a 12-month period the motor vehicle and trailer
31 has carried persons or property for hire in interstate
32 commerce, even just between points in Illinois, if the motor

1 vehicle and trailer transports persons whose journeys or
2 property whose shipments originate or terminate outside
3 Illinois. This definition applies to all property purchased
4 for the purpose of being attached to those motor vehicles or
5 trailers as a part thereof.

6 On and after July 1, 2003 and through the day before the
7 effective date of this amendatory Act of the 93rd General
8 Assembly, "use as rolling stock moving in interstate
9 commerce" in paragraphs (12) and (13) of Section 2-5 occurs
10 for motor vehicles, as defined in Section 1-146 of the
11 Illinois Vehicle Code, when during a 12-month period the
12 rolling stock has carried persons or property for hire in
13 interstate commerce for 51% of its total trips and transports
14 persons whose journeys or property whose shipments originate
15 or terminate outside Illinois. On and after July 1, 2003 and
16 through the day before the effective date of this amendatory
17 Act of the 93rd General Assembly, trips that are only between
18 points in Illinois shall not be counted as interstate trips
19 when calculating whether the tangible personal property
20 qualifies for the exemption but such trips shall be included
21 in total trips taken.

22 (Source: P.A. 93-23, eff. 6-20-03.)

23 Section 99. Effective date. This Act takes effect upon
24 becoming law.